

CITY OF DURHAM, NORTH CAROLINA

Combining Balance Sheet

Nonmajor Governmental Funds

June 30, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Permanent Fund Cemetery Perpetual Care	Total Nonmajor Governmental Funds (See Exhibit 3)
ASSETS				
Cash and cash equivalents/investments	\$ 11,082,507	\$ 18,437,562	\$ 1,627,526	\$ 31,147,595
Receivables				
Accounts receivable	4,599	66,038	-	70,637
Accrued investment income	71,062	111,809	9,693	192,564
Notes receivable	<u>7,694,766</u>	<u>260,195</u>	<u>-</u>	<u>7,954,961</u>
Total receivables	7,770,427	438,042	9,693	8,218,162
Due from government agencies	2,546,614	443,278	-	2,989,892
Advance to other funds	570,310	-	-	570,310
Due from other funds	960,913	-	-	960,913
Restricted cash and cash equivalents/investments	-	16,262,344	-	16,262,344
Total assets	<u>\$ 22,930,771</u>	<u>\$ 35,581,226</u>	<u>\$ 1,637,219</u>	<u>\$ 60,149,216</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 1,019,374	\$ 2,448,885	\$ -	\$ 3,468,259
Accrued payroll	20,873	-	-	20,873
Employee taxes and related withholdings	1,309	-	-	1,309
Deposits and payments held in escrow	55,892	-	-	55,892
Deferred income	7,712,936	260,195	-	7,973,131
Due to other funds	<u>960,913</u>	<u>-</u>	<u>-</u>	<u>960,913</u>
Total liabilities	9,771,297	2,709,080	-	12,480,377
Fund Balances				
Reserved for:				-
Encumbrances	2,618,710	11,491,508	-	14,110,218
Perpetual care	-	-	1,627,526	1,627,526
State Statute	4,153,498	621,125	9,693	4,784,316
Unreserved				-
Unreserved, reported in nonmajor:				-
Special revenue funds	6,387,266		-	6,387,266
Capital projects funds	<u>-</u>	<u>20,759,513</u>	<u>-</u>	<u>20,759,513</u>
Total fund balances	<u>13,159,474</u>	<u>32,872,146</u>	<u>1,637,219</u>	<u>47,668,839</u>
Total liabilities and fund balances	<u>\$ 22,930,771</u>	<u>\$ 35,581,226</u>	<u>\$ 1,637,219</u>	<u>\$ 60,149,216</u>

The notes to the financial statements are an integral part of this statement.